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**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**COMPONENT UNIT FINANCIAL STATEMENTS
DECEMBER 31, 1995**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 04 1996

MAJOR & DUCOTE
Certified Public Accountants
P. O. Box 109
219 North Washington St.
Baton Rouge, LA 70802

SEVENTH JUDICIAL DISTRICT
INDEPENDENT EXPENSE BOARD
MORNINGSIDES, LOUISIANA

Proposed Unit Financial Statements
As of and for the Year Ended December 31, 1998

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Major & Devote
Certified Public Accountants

YVES P. MAJOR, CPA, PC
STEPHEN C. FROST, CPA, PC
KIAN'S BRUNDEL, CPA, PC
KAROL ROBERTSON, Esq., CPA, PC

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Mr. A. J. Ray, Jr., Chairman
Twelfth Judicial District Indigent Defender Board
Bakerville, Louisiana

We have compiled the accompanying balance sheet of the Twelfth Judicial District Indigent Defender Board as of December 31, 1995 and the related statement of revenues, expenditures, and changes in fund balances for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Major & Devote

MAJOR & DEVOTE
CERTIFIED PUBLIC ACCOUNTANTS
Bakerville, Louisiana
August 22, 1996

Major & Ducote
Certified Public Accountants

DAVID MAJOR, CPA, PC
ALVIN L. DUCOTE, CPA, PC
DAVID DUCOTE, CPA, PC
JOHN L. HARRISON, III, CPA, PC

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
STATE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLIED WORKED-UPON PROCEDURES**

Mr. S. J. Ray, Jr. Chairman
Twelfth Judicial District Indigent Defender Board
Barkerville, Louisiana 71311

We have performed the procedures included in the Louisiana Government Audit Guide and associated notes, which were agreed to by the management of the Twelfth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions and the Twelfth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1978 included in the accompanying Louisiana STATISTICAL QUESTIONNAIRE. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$25,000, and determine whether such purchases were made in accordance with LRS-98 28:2213-2221 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$25,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LRS-98 28:2100-2104 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included in the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

ACCOUNTING AND REPORTING

5. Randomly select 6 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments remained approved from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the chairman of the Board and/or one of the Tenth Judicial District Judges.

6. Utilize inquiry of management and review of correspondence to determine that the annual financial statements were filed in accordance with DSM-RS 241034.

We noted that the annual financial statements were not filed with the proper authority within the six month time limit. This violation is a result of a change in administration and no oversight by the Board. Upon notification of the violation, the Board took immediate action to remedy the late filing.

DEBT

7. Examine bank deposits for the period under examination and determine whether any bank deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

8. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

An inspection of the payroll records for the year noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Twelfth Judicial Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Major DeLoach

MAJOR E. DELOACH
Certified Public Accountant
Barkville, Louisiana
August 22, 1986

SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
Marksville, Louisiana

GOVERNMENTAL FUND - GENERAL FUND
BALANCE SHEET
December 31, 1999

ASSETS

Cash	\$ 70,000
Accounts receivable	<u>41,173</u>
Total Assets	<u>\$111,173</u>

LIABILITIES AND FUND BALANCE

LIABILITIES	\$ -
Fund Balance - unreserved and undesignated	<u>111,173</u>
Total Liabilities and Fund Balance	<u>\$111,173</u>

See accountants' compilation report and the accompanying notes.

**TWELFTH JUDICIAL DISTRICT
EMERGENCY DEFENSE BOARD
Monroeville, Louisiana**

**GOVERNMENTAL FUND--GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
Year Ended December 31, 1991**

REVENUES	
Court costs on fines & forfeitures	\$ 87,684
Intergovernmental Revenues:	
State Grant	88,748
Other	2,120
Interest earnings	<u>1,000</u>
Total Revenues	<u>182,138</u>
EXPENDITURES	
Salaries & related benefits	38,178
Legal and accounting	48,080
Insurance	180
Other	<u>18,270</u>
Total Expenditures	<u>104,688</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	180,851
FUND BALANCE, BEGINNING OF YEAR	<u>18,178</u>
FUND BALANCE, END OF YEAR	<u>\$112,320</u>

See accountants' compilation report and the accompanying notes.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Monroeville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998**

INTRODUCTION

The Twelfth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigent in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of Acyrolais, Louisiana.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the Twelfth Judicial District Indigent Defender Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Acyrolais Parish Police Jury is the financial reporting entity for Acyrolais Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units SHOULD be considered part of the Acyrolais Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body.
AND
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
MORNINGVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 1976**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Indigent Defender Board is a part of the operations of the district court system. The district court system is financially dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. Therefore, the Indigent Defender Board was determined to be a component unit of the Bogalusa Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Indigent Defender Board and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures.

REVENUES

Revenues are recognized when they become measurable and available as net current assets.

EXPENDITURES

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**TWELFTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Barkville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 1995**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. BUDGETS

In accordance with Louisiana R. S. 39:1322, local indigent defender boards are not political subdivisions within the meaning of the Louisiana Government Budget Act. Therefore, the Board is not required to formally adopt a budget and has not done so for the year ended December 31, 1995.

F. COMPENSATED ABSENCE

The Indigent defender board does not have a formal policy for vacation and sick leave.

NOTE 2 - CASH

At year end, December 31, 1995, the cash consisted of deposits with banks, with a book value of \$79,122.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995 the district had \$88,299 respectively. Its deposits (including bank balances). The book balance was fully covered by federal depository insurance.

NOTE 3 - RECEIVABLES

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivable</u>	<u>1995</u>
Court Costs	\$ 5,250
State Grant	25,504
Full Wood Program	<u>4,208</u>
Total	<u>\$34,962</u>

NOTE 4 - PENSION PLAN

The Twelfth Judicial District Indigent defender Board contributes to the Parochial Employees' Retirement System of Louisiana, a multiple-employer public employee retirement system. The payroll for the Twelfth Judicial District Indigent Defender Board employees covered by the system for the year ended December 31, 1995, was \$24,800; the total payroll for the board was \$27,400.

INDEPENDENT DEFENDER BOARD
Meriden, Conn.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

NOTE 4 PENSION PLAN (Continued)

All employees participate in Plan A. Employees who work at least twenty-eight hours a week and are under sixty years of age shall become members on the date of employment. Members are eligible to retire if they have: (1) thirty years creditable service, or (2) twenty-five years of creditable service and are at least age fifty-five, or (3) ten years creditable service and are at least age sixty. Generally, the monthly amount of retirement benefit for any member shall consist of an amount equal to 2% of the member's average compensation for any thirty-six months of consecutive service in which his or her compensation was highest, multiplied by his years of creditable service with certain exceptions. The System also provides death and disability benefits. Benefits are established by State statute. The employer does not guarantee the benefits granted by the System.

Act 208 of 1998 established the Enhanced Retirement Option Plan (EROP) for retirement, effective September 9, 1998. EROP is an option for those members who have been eligible for normal retirement for one year. The plan calculated the assumed pension benefit at that point as though the employee were retiring and freezes the future retirement benefit. The EROP amount is deposited into a EROP account with the retirement system for a period not to exceed two years. The employee continues to work, but employee contributions cease.

Employees are required by state statute to contribute 8.50% of their earnings to the System, which amounted to \$1,200 in 1998. Employee contributions are actuarially determined each fiscal year according to statutory process. In 1998, the employer contribution rate was 8.50%. This was applied to member employee compensation of \$24,000 which amounted to \$1,920 having contributed. The total contribution to the System for the year ended December 31, 1998 was \$4,320.

The "pension benefit obligation" is a standard disclosure of the present value of pension benefits, adjusted for the effects of projected salary increases and stop-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of promised retirement benefits, is intended to help users assess the System's funding status on a going-concern basis. Assumptions made in establishing sufficient assets to pay benefits when due, and other assumptions among public employee retirement systems and employers.

The system does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit at December 31, 1998, which is the last date for which actuarial information for the System is available, for the system as a whole, determined through actuarial valuations performed as of that date was, \$742,893,530. The System's net assets available for benefits on that date were \$247,843,328, leaving an unfunded pension benefit obligation of \$495,050,202.

INDEPENDENT DEFENSE BOARD
Marksville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1992

NOTE 4 - DEFERRED TAXES (continued)

Historical trend information showing the System's progress in accumulating insufficient assets to pay benefits when due is presented in the System's December 31, 1992 comprehensive annual financial report. The library does not guarantee the benefits granted by the system.